INSTRUCTIONS FOR COMPLETING CAMPAIGN FINANCE REPORTS
FOR USE WITH FORM CPF 102 ND

(1) REPORT DATES
A campaign finance report must indicate the beginning and ending date of the reporting period. Dates must be completed for the report to be accepted. See notice for reporting dates.

(2) TYPE OF REPORT: Check the appropriate box.

(3) CANDIDATE/COMMITTEE INFORMATION
Fill in the appropriate information in the candidate and/or the committee boxes.

(4) SUMMARY ACTIVITY (Lines 1-7)

(a) **Lines 1-7 must be completed for the report to be accepted**.

(b) Lines 1-5 of your campaign finance report (CPF 102ND) must reflect accurate cash basis reporting .

(c) Your ENDING BALANCE for this report (line 5) is the result of:

- line 1 beginning balance (balance from last report)
- line 2 total receipts this report
- line 3 line 1 + line 2
- line 4 total expenditures this report
- line 5 ENDING BALANCE: Line 3 - line 4 = money available on last day of reporting period

(d) Line 5 can NOT be a negative figure since this is a cash reporting system (unless the campaign has an overdrawn checking account).

(e) The candidate and/or treasurer **should reconcile** the most recent bank statement with the campaign finance report to ensure the accuracy of the ending balance.

(f) Total in-kind (non monetary) contributions (line 6) are carried forward from Schedule C.

(g) Total liabilities (line 7) are carried forward from Schedule D. Total liabilities (line 7) must be cumulative, and reflect all debts of the committee outstanding as of the last day of the reporting period. (not just debts incurred during the current period)

(h) Line 8: please indicate the name of the bank(s) used.

(5) SIGNATURES

(a) Reports can not be accepted unless they contain original signatures of the treasurer and the candidate.

(b) A candidate with a committee:

- if no expenditures were made independent of the committee, the candidate may file a joint report with his/her committee and check off the top candidate affidavit box.
- if the candidate has made expenditures independent of the committee, he/she must file a separate report showing the candidate's independent activity and checks off the bottom affidavit on the candidate's signature box.

(c) If the candidate does not have a committee, he/she files a candidate only report and checks off the bottom affidavit.

SCHEDULE A (RECEIPTS):

(1) The report must itemize, alphabetically, the names and residential addresses of the contributor for all receipts in excess of $50 and total all such contributions on line 9. Receipts of $50 or less are totaled from the committee's records, and are shown on line 10. Lines 9 and 10 should be added together, and the total shown on line 11. Total receipts (line 11) should be carried forward to page one, line 2.

(2) If an individual's contribution is $ 200 or more (or his contributions total $ 200 or more in the calendar year), you must also report the contributor's employer and occupation. If you have sent the required letter requesting missing emp./occ. information and have not received a response at the time of filing indicate "letter sent" and the date of the letter .

(3) Individual contributions made through non-incorporated businesses should be reported as an individual "doing business as," i.e. John Smith D/B/A Smith's Market. Committees should verify, prior to accepting such contributions, that the business is not incorporated.

(4) Loans are reported as receipts under the name of the individual who is making the loan, by indicating "loan" on the report. Loans should also be listed as a liability on schedule D.

(5) Contributions from the candidate, including loans, must be reported as receipts.

(6) Contributions from political action committees or people's committees ("P/PACs") must be reported under the name of the P/PAC and not the name of the individual who signed or presented the check, and must include the CPF ID# of the P/PAC. P/PACs MUST BE REGISTERED UNDER M.G.L. c. 55 TO CONTRIBUTE TO MASSACHUSETTS CANDIDATES. (Registered P/PACs and their CPF ID numbers are available from OCPF.)

(7) Contributions from trusts, foundations, associations or other organizations must be disclosed under the organization's name along with the names and addresses of its principal officers.

(8) Contributions must be reported as of the date received, not the date deposited in the committee's bank account.

(9) Schedule A must reflect all receipts of money during the reporting period including refunds from vendors or others and interest earnings. Refunds etc. should be noted as a "refund" on the report.

(10) Transfers from committee savings accounts into the committees checking account are not receipts reported on Schedule A although interest earnings on these accounts should be reflected as a receipt. The fund balances that remain in these types of accounts should be reflected in the committee's ending balance on Line 5.

SCHEDULE B (EXPENDITURES):

(1) The report must itemize, alphabetically, all expenditures of more than $50 and total all such expenditures on line 12. Expenditures of $50 or less should be totaled from the committee 's records and shown in the aggregate on line 13. Lines 12 and 13 should be added together, and the total shown on line 14. Total expenditures (line 14) should be carried forward to page one, line 4.
(2) For individuals who are reimbursed more than $50 for expenditures made on behalf of the committee, an itemization of reimbursements, form R 1 must be completed to disclose the name, address, purpose and amount for each expenditure made on the committee's behalf.
(3) The stated purpose of each expenditure listed should convey detailed information about the political purpose of the expenditure.
(4) If an expenditure is a contribution to a political committee, the CPF ID# of the state or county candidate/ committee receiving the donation should be listed. (CPF ID numbers are available from OCPF.) If the recipient is a municipal or federal candidate, please indicate "local" or "federal."
(5) If the committee holds a credit card, it must file form CPF 9 and copies of the credit card statements disclosing committee credit card activity. (The credit card number is not required.) If reimbursing an individual for charges made on a personal credit card, make payment directly to the individual and file form R 1 itemizing the reimbursement.
(6) Schedule B must reflect all payments made by the committee including bank service charges and contributions to other committees, even if returned.
(7) Expenditures do not include the purchases of Certificates of Deposit or transfers to committee savings accounts and are not reported as expenditures on Schedule B. The fund balances in the savings accounts should be reflected in the committees Ending Balance on line 5 of page 1.

SCHEDULE C (IN-KIND CONTRIBUTIONS)

(1) The committee must report contributors who have contributed things of value other than money (in-kind contributions) that exceed $50 by indicating their name, address and a description of what was contributed. In-kind contributions of $50 or less are aggregated on line 20. If the contribution is $200 or more, the occupation and employer of the contributor is also required.
(2) Things of value that are NOT included as in-kind contributions are personal services, ordinary hospitality and incidental expenses in rendering a personal service.

SCHEDULE D (LIABILITIES)

(1) Schedule D is a cumulative schedule of ALL debts as of the last day of the reporting period. It includes:
(a) Any unpaid bills that the committee has on hand.
(b) All obligations for goods or services that have been provided to the committee during this reporting period or previously and that remain unpaid at the time of the report.
(c) All outstanding loans from a candidate or others.
(2) Debts should be carried from one report to the next unless such debt has been paid or forgiven during the reporting period. If a debt is forgiven, it should be listed as an in-kind contribution on Schedule C and a copy of the letter of forgiveness should be filed with the report.

SCHEDULE E (DISCLOSURE OF ASSETS STATEMENT) *Year end and dissolution reports only*

Schedule E must be filed with year- end and dissolution reports. It should itemize assets with a useful life of more than one year and value of more than $1,000 which were acquired or disposed of during the year or reporting period.

- If assets weren't acquired or disposed during the calendar year, check box A.
- If assets were acquired or disposed during the calendar year, check box B and fill in the required information.

Schedule E must be signed.

FORMAT FOR COMPUTER GENERATED REPORTS (other than OCPF's software):

All computer generated reports should be approved by OCPF prior to submission. Contact OCPF if you are contemplating submitting computer generated reports (other than OCPF's reporting software) and have not received approval of your format.

If you have any questions regarding filing campaign finance reports, please contact OCPF at (617) 727-8352.
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